

Period to File a Return and Term of Payment

Return Type	Period to file the return	Term of payment
Annual tax on corporations	1-25 April period in the succeeding year	end-of-month
Pre-paid corporate tax	Evening of the 14. Day of succeeding 2. month in three-month period	17. Day of succeeding 2. month in three-month period
	1. Period 14 May (January February March)	1. Period 17 May
	2. Period 14 August (April May June)	2. Period 17 August
	3. Period 14 November (July August September)	3. Period 17 November
Value added tax (VAT)	24. day of the succeeding month	26. day of the declaration month
Monthly withholding tax	23. day of the succeeding month	26. day of the declaration month

Insurance rate of 4A insured and unemployment insurance statement	23. day of the succeeding month	end-of-month
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Sanitation tax	1-31 May	½ 31 May, ½ 31 October
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Signboard tax	End-of-January of the previous year before hang out a sign End-of-January of the next year after hang out a sign	end-of-January
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